

Schuyler G. Carroll (SC-1234)
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Proposed Attorney for Roy Babitt, Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re :
: Chapter 7
POLYGON DATA AND VOICE SYSTEM, :
CORP., : Case No. 04-43431 (BRL)
: Debtor.
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**DECLARATION OF SCHUYLER G. CARROLL IN
ACCORDANCE WITH SECTION 327 OF THE BANKRUPTCY
CODE AND FEDERAL RULE OF BANKRUPTCY PROCEDURE 2014**

STATE OF NEW YORK)
) s.s.:
COUNTY OF NEW YORK)

Schuyler G. Carroll, being duly sworn, deposes and says:

1. I am a member of the firm of Arent Fox PLLC (“Arent Fox”), a law firm employing approximately 300 attorneys, which maintains an office for the practice of law at 1675 Broadway, New York, New York 10019 as well as an office in Washington, DC.
2. I am fully familiar with the facts hereinafter stated, and make this affidavit in support of the Application of Roy Babitt, Chapter 7 Trustee (the “Trustee”) to retain Arent Fox as Attorney to the Trustee *nunc pro tunc* to January 16, 2006.
3. I am admitted to practice before this Court, and will assume primary responsibility for this matter.

4. I have read and am fully familiar with the Bankruptcy Code, Bankruptcy Rules and Local Bankruptcy Rules, and I am sufficiently competent to handle whatever might be foreseeably expected of the Trustee's counsel in this matter.

5. Insofar as I have been able to ascertain, except as described herein, Arent Fox and the other members, counsel and associates of Arent Fox and I are disinterested persons within the meaning of section 101(14) of the Bankruptcy Code, have no interest adverse to and no connections to the Trustee, the Debtors' estate, its creditors or any other party in interest herein with respect to matters for which Arent Fox is to be engaged. Arent Fox is eligible to serve as counsel for the estate and the Trustee pursuant to the section 327(a) of the Bankruptcy Code. To the best of my knowledge and belief, Arent Fox's proposed employment is not prohibited or improper under Bankruptcy Rule 5002. I know of no reason why Arent Fox cannot act as attorney for the Trustee and the estate. The results of the Arent Fox conflict and connection search currently show as follows:

- (a) Arent Fox is not a creditor, equity security holder or debtor of the Debtors and has no direct or indirect relationship to, connection with, or interest in the Debtors.
- (b) Arent Fox does not have, to the best of my present knowledge and belief, any connection with the United States Trustee or any professional employed in the Office of the United States Trustee for this district that is assigned to this case.
- (c) Arent Fox is not and has not been an insider of the Debtors.
- (d) Arent Fox does not represent the Debtors or any other known affiliates of the Debtors in this or any other matter.
- (e) Arent Fox has represented creditors of the Debtors, and may continue to represent creditors of the Debtors, in matters unrelated to this Chapter 7 case.

6. Arent Fox has determined that, based on a review of information currently available, no conflict exists in connection with its proposed retention by the Trustee. In the event

that any additional information comes to Arent Fox's attention that would necessitate making any supplemental disclosures in connection with this matter, Arent Fox will make such supplemental disclosures.

7. Arent Fox does not itself have, nor does it represent, any interest materially adverse to the interests of the Trustee in matters upon which Arent Fox is to be engaged.

8. No agreement or understanding exists between Arent Fox and any other person for the sharing of compensation received for services to be rendered in connection with this case.

9. The foregoing constitutes the statement of Arent Fox pursuant to sections 327(a), 328(a), and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016.

Dated: New York, New York
February 7, 2006

/s/ Schuyler G. Carroll
Schuyler G. Carroll